CHAPTER 6

Middle East and Central Asia

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Gender budgeting is struggling to take hold in the Middle East and Central Asia and, despite recent progress in improving conditions for women and girls, gender inequality remains entrenched in most of the region's countries.

The first gender budgeting initiatives in the region date to the early 2000s and differ in their origins, frameworks, and goals.[1] Early on, Afghanistan and Morocco aligned their objectives with the Millennium Development Goals and their own national development plans, thus prioritizing budgetary spending in areas where there was broad agreement on specific targets to improve women's health care and opportunities for education and paid employment.[2] In each country, the ministry of finance played an essential role in guiding the process and ensuring key spending ministries were on board with the initiative. These countries also sought to improve sex-disaggregated data collection to inform fiscal decision-making. Furthermore, they benefited from the support of international organizations such as UN Women (formerly UNIFEM), and nongovernmental organizations, parliamentarians, and academicians.

Yet, assessment of the regional evidence suggests that while Morocco has made progress on key gender equality indicators, it still lags its regional counterparts. And while Afghanistan made more progress on gender equality and women's advancement than its international comparators, it is difficult to isolate the effect of gender budgeting from other initiatives in this postconflict country.

Clearly, the region can improve its use of fiscal policies to address gender inequality and women's advancement. It can learn not only from its own attempts at gender budgeting, but also from the efforts of other regions. The countries in the region need to ensure that both girls and boys have similar opportunities for primary and secondary education and women and men for appropriate health care.

This is particularly true in low-income and developing countries in this region, which, compared to other low-income and developing nations in sub-Saharan

[1]The Middle East and Central Asia encompasses the Middle East and North Africa (MENA) as well as the Caucasus and Central Asian Republics of the former Soviet Union, with a few countries, such as Afghanistan, not fitting easily into either subregion.

[2]Annex 6.1 lists indicators corresponding to each gender-oriented Millennium Development Goal..

Africa, Asia and the Pacific, and the Americas and Caribbean, have lower levels of female secondary school enrollment (Stotsky and others 2016).

Because women's participation in paid employment remains low, despite rising education levels in most Middle Eastern countries, fiscal policies should address whatever hinders women's labor force participation, such as inadequate day care for children, absent elder care, and higher effective tax rates on secondary earners in the household. Targeted subsidies to employers may help overcome the reluctance of employers to employ women and break down social barriers to women in the workplace.

Discriminatory tax and financial laws persist in many of the countries' legal systems, as well as legal barriers constraining women's right to work in nearly every country in the Middle East and North Africa (World Bank 2015a). In addition, domestic violence against women remains a problem in most countries, and their judicial systems cannot address this problem adequately, although Algeria and Morocco are now trying to tackle this issue. Changes in the law are not always adequately enforced to ensure reforms achieve their intended effect.

This chapter reviews gender inequality, women's advancement, and gender budgeting initiatives in the Middle East and Central Asia, including recent changes. It focuses on the two most well-developed initiatives, in Afghanistan and Morocco; assesses whether gender budgeting is contributing to gender equality and women's advancement; and suggests ways countries can address these goals. In doing so, the chapter places gender budgeting in the context of national fiscal policies.

The chapter also looks at gender budgeting in Egypt and gender-oriented initiatives in other countries in the region, some of which are not referred to as gender budgeting by the countries themselves. The chapter assesses the current situation in the region, which is now facing a further challenge in low oil prices and other economic and political instabilities, and how those factors could affect the implementation of budget-based programs for gender equality and women's advancement.

OVERVIEW OF THE MIDDLE EAST AND CENTRAL ASIA REGION

The majority of the 31 countries in the Middle East and Central Asia region are emerging markets, while nine are low-income developing countries, according to the IMF classification of countries.[3]

[3]In the Middle East, the low-income and developing countries are Afghanistan, Djibouti, Mauritania, Somalia, Sudan, and Yemen; in Central Asia, the low-income and developing countries are the Kyrgyz Republic, Tajikistan, and Uzbekistan. Emerging markets in the Middle East are Algeria, Bahrain, Egypt, Iran, Iraq, Jordan, Kuwait, Lebanon, Libya, Morocco, Oman, Qatar, Saudi Arabia, Syrian Arab Republic, Tunisia, and the United Arab Emirates; Central Asian emerging markets are Armenia, Azerbaijan, Georgia, Kazakhstan, and Turkmenistan. The West Bank and Gaza is not a member state and is therefore not included in the IMF income classification. The regional classification scheme follows that used by the IMF in its Middle Eastern and Central Asian Department.

Political conflicts and civil unrest have afflicted many countries in the Middle East in recent years (IMF 2014; World Bank 2015b). Starting in 2010, political change, driven in large part by social and political tensions, spread across more than 10 countries in the Middle East and North Africa. Unemployment rates are high in the region, particularly for women and youth, and a lack of access to infrastructure leads to further disadvantages for women, particularly those in rural areas (IMF 2014). Many Arab countries (Egypt, Jordan, Libya, Morocco, Tunisia, Yemen) have begun or plan to increase spending on infrastructure, health care, and education, but also need changes in tax policies, civil service requirements, and public financial management (Jewell and others 2016).

The IMF classifies nine countries in the Middle East and North Africa as fragile states: Afghanistan, Iraq, Libya, Somalia, South Sudan, Sudan, Syria, West Bank and Gaza, and Yemen. A country is deemed fragile if it has weak institutional capacity or experienced conflict in the previous three years (IMF 2015a). Fragile states tend to face poorer macroeconomic conditions than nonfragile states, and the evidence suggests that women, in particular, encounter more difficult conditions, including sexual violence, in fragile states (World Health Organization 2015).

Compared to the Middle East and North Africa region, the Caucasus and Central Asia countries have enjoyed strong but volatile growth over the past 15 years, although they can be prone to external shocks. Since 2014 the growth of countries in the Caucasus and Central Asia has been negatively affected by lower commodity prices and spillovers from the slowdown in Russia's growth (IMF 2015b).

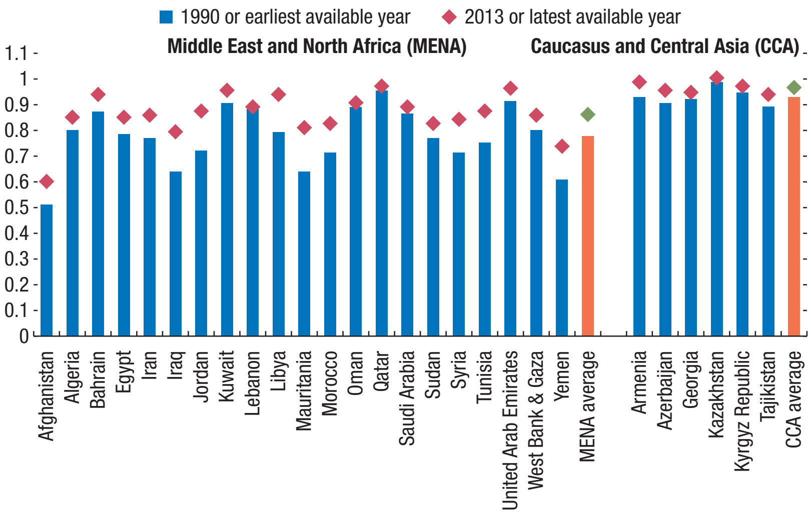
Gender budgeting efforts are motivated by a combination of considerations, including a basic sense of fairness and the view that a greater role for women in economic and public life can contribute significantly to economic growth and stability in the region. Eliminating gender inequalities can lead to better health outcomes for women and children, increased female labor force participation, faster economic growth, and fairer and more stable societies (World Bank 2011).

Figure 6.1 shows the continuing stark gender inequality in the region and the notable progress most of the countries have achieved in recent years. At the aggregate level, gender equality, measured by the Gender Development Index (GDI), is improving for both subregions.[4] While all countries have improved since the early 1990s, a few countries, including Afghanistan, lag.

Table 6.1 shows additional measures of gender inequality. In both subregions, females constitute a large share of secondary school enrollment, on average. However, gross female secondary school enrollment is exceptionally low in some countries in the Middle East and North Africa (Djibouti, Iraq, Mauritania, Somalia, Yemen) and in Afghanistan. On the other hand, gross female secondary

[4]The GDI was initially developed by the United Nations Development Program (UNDP). Stotsky and others (2016) construct the UNDP's current GDI backward consistently in time to 1980, the "time-consistent" calculation. The index captures gender gaps in three critical components of equality: health, knowledge, and living standards.

Figure 6.1. Trends of Gender Development Index (Time consistent)



Source: Stotsky and others (2016).
Note: The time-consistent GDI was not calculated for Djibouti, Somalia, Turkmenistan, and Uzbekistan because they lacked data used in the calculation of the index.
[1]The GDI is an index of gender equality, which generally ranges from 0–1, with higher numbers signifying more equality; please see Stotsky and others (2016) for further details.

school enrollment in some countries is larger than that for males, a growing trend globally.[5]

A sizable gender gap exists in labor force participation in the Middle East and North Africa region and mainly reflects low female labor force participation rates. Studies suggest possible disincentives for women's participation in the workforce including (1) high household incomes that may encourage some married women to remain out of the workforce or leave it, (2) social and religious traditions regarding gender norms, (3) legal prohibitions or limitations, (4) insufficient access to and low quality of education for girls, (5) lack of mobility and opportunity in employment and unequal pay for equal work, and (6) lack of parental leave and childcare (Elborgh-Woytek and others 2013; Goldin 1994; IMF 2013; World Bank 2013).

The last three columns in Table 6.1 highlight one indicator of women's health and two indicators of legal rights. The maternal mortality rate, measured as the number of deaths per 100,000 women, has a considerable range: from 6 in Qatar,

[5]In some of these countries, the female secondary enrollment rate is over 100 percent, suggesting grade repeaters or late or early enrollments. See World Bank Data at https://datahelpdesk.worldbank.org/knowledgebase/articles/114955-how-can-gross-school-enrollment-ratios-be-over-100 for more information.

TABLE 6.1.

Gender and Income Inequality Indicators

Country	GDI (time consistent)[1]	Gini Coefficient[2] (scale 0–100)	Gross Secondary Enrollment (female/ male ratio)	Gross Secondary Enrollment (female)	Labor Force Participation Rate (female/male ratio)	Labor Force Participation Rate (female)	Maternal Mortality Ratio (per 100,000)	Legislation Exists on Domestic Violence	Married Men and Women Have Equal Property Ownership Rights
Afghanistan	0.601	n.a.	0.55	38.3	0.2	16.2	400	No	No
Algeria	0.848	35.3	1.04	99.5	0.21	16.2	89	No	Yes
Bahrain	0.938	n.a.	1.02	96.6	0.46	40.7	22	No	Yes
Djibouti	n.a.[3]	45.1	0.77	40.1	0.55	38.5	230	No	Yes
Egypt, Arab Republic	0.854	30.8	0.98	85.5	0.33	25.8	45	No	Yes
Iran, Islamic Republic	0.861	37.4	0.94	83.4	0.23	17.6	23	No	Yes
Iraq	0.797	29.5	0.75	45.3	0.22	15.6	67	No	Yes
Jordan	0.871	33.7	1.03	89.0	0.24	16.4	50	Yes	Yes
Kuwait	0.956	n.a.	1.01	100.7	0.53	45.1	14	No	Yes
Lebanon	0.893	n.a.	1.01	74.3	0.34	25.9	16	No	Yes
Libya	0.937	n.a.	1.18	113.0	0.4	31.8	15	n.a.	n.a.
Mauritania	0.808	37.5	0.85	24.5	0.37	29.4	320	No	No
Morocco	0.829	40.7	0.86	63.4	0.34	27.1	120	No	Yes
Oman	0.909	n.a.	0.95	95.3	0.36	30.5	11	No	Yes
Qatar	0.967	n.a.	1.10	117.2	0.54	51.8	6	No	Yes
Saudi Arabia	0.890	n.a.	1.01	116.7	0.27	21.3	16	No	Yes
Somalia	n.a.	n.a.	0.46	4.6	0.5	38.8	850	n.a.	n.a.
Sudan	0.823	35.4	n.a.	n.a.	0.43	32.6	360	No	Yes
Syrian Arab Republic	0.839	35.8	1.00	74.6	0.19	14.3	49	No	Yes
Tunisia	0.877	35.8	1.05	93.3	0.36	27.3	46	No	Yes
United Arab Emirates	0.964	n.a.	1.10	87.6	0.51	46.8	8	No	Yes
West Bank and Gaza	0.862	34.5	1.10	86.7	0.23	16.1	47	No	Yes
Yemen, Republic	0.738	35.9	0.65	36.9	0.36	26.4	270	No	Yes
MENA average	**0.860**	**35.9**	**0.93**	**75.7**	**0.35**	**28.3**	**134**		

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Gender and Income Inequality Indicators

Country	GDI (time consistent)[1]	Gini Coefficient[2] (scale 0–100)	Gross Secondary Enrollment (female/male ratio)	Gross Secondary Enrollment (female)	Labor Force Participation Rate (female/male ratio)	Labor Force Participation Rate (female)	Maternal Mortality Ratio (per 100,000)	Legislation Exists on Domestic Violence	Married men and women have equal property ownership rights
Armenia	0.984	31.5	1.21	106.2	0.77	58.4	29	No	Yes
Azerbaijan	0.951	16.6	0.99	99.5	0.93	68.1	26	Yes	Yes
Georgia	0.949	40	0.95	87.2	0.77	60.6	41	Yes	Yes
Kazakhstan	1.001	26.4	0.97	96.1	0.91	75.1	26	Yes	Yes
Kyrgyz Republic	0.973	27.4	1	88	0.72	59.6	75	Yes	Yes
Tajikistan	0.937	30.8	0.9	82.1	0.77	61.7	44	Yes	Yes
Turkmenistan	n.a.	40.8	n.a.	n.a.	0.62	49.7	61	n.a.	n.a.
Uzbekistan	n.a.	35.3	0.98	104	0.65	51	36	No	Yes
CCA average	**0.966**	**31.1**	**1**	**94.7**	**0.77**	**60.5**	**42**		

Sources: Stotsky and others 2016; World Bank, World Development Indicators database; World Bank 2015; and IMF staff estimates.
Note: Values are for 2013 or latest year available. CCA = Caucasus and Central Asian Republics of the former Soviet Union, MENA = Middle East and North Africa. n.a. = not available.
[1]The Gender Development Index (GDI) measures gender equality, which generally ranges from 0–1, with higher numbers signifying more equality; see Stotsky and others 2016 for further details.
[2]A higher Gini coefficient implies more inequality.

which is close to the ratio of 5 in the United States, up to 850 in Somalia. According to the World Bank's Women, Business, and the Law data set, no country in the Middle East and North Africa has adequate legislation on domestic violence against women.[6] Two countries do not guarantee equal property ownership to marital partners.

Countries in the Caucasus and Central Asia region perform better on education and health indicators of gender equality. Almost all these countries enjoy near parity in gross secondary enrollment rates. At approximately 15 percent, the average gender gap in the labor force participation rate (over the 2000–11 period) in the Caucasus and Central Asia is among the smallest in the world (IMF 2013).[7] This subregion also has, on average, a relatively low maternal mortality ratio; the regional average is below that for emerging and developing economies as a whole.

Fiscal Context for Gender Budgeting

Table 6.2 offers a snapshot of the fiscal environment in the Middle East and North Africa and Caucasus and Central Asia regions from 2010 to 2015. While on average budgets were in surplus in both regions during this time, the picture differs between oil and non-oil exporters. Oil-exporting countries in both regions had a budget surplus greater than 5 percent of GDP, while non-oil-exporting countries showed budget deficits. In social spending, oil exporters tended to spend less on education and health compared to their non-oil-exporting counterparts, as a share of GDP.

EFFECTIVE GENDER BUDGETING INITIATIVES IN THE MIDDLE EAST AND CENTRAL ASIA REGION

This section summarizes gender budgeting efforts in Morocco and Afghanistan. It analyzes the relationship between gender budgeting and indicators of gender equality and the advancement of women, comparing each country to its regional counterparts. Annex 6.2 summarizes the origins, fiscal policy components, legal basis, and roles of government and civil society in gender budgeting programs in Afghanistan, Egypt, and Morocco.

Morocco

Origins of gender budgeting

Morocco is notable for having the first and most developed gender budgeting initiative in the region. The country started its initiative in 2002, when the Ministry of Finance and Privatization took the first steps, supported by the World

[6]In 2015, Algeria passed a law criminalizing domestic violence.

[7]Somach and Rubin (2010) point out in their review of five Central Asian countries that after the Soviet era, women left the labor force because childcare at work and paid maternity leave benefits were reduced.

TABLE 6.2.

Fiscal Indicators[1] and Public Expenditure and Financial Accountability (PEFA)

	Average over 2010–15[2] (percent of GDP)							PEFA (latest year available)
Country	**Total revenue**	**Total Tax revenue**	**Total expenditure**	**Education expenditure**	**Health expenditure**	**Overall[3] balance**	**Gross[4] debt**	**PEFA overall score[5]**
Afghanistan	23.1	8.1	23.2	1.7*	1.7	−0	n.a.[6]	2.4
Algeria[7]	37.9	35.7	39.3	4.3*	4.1	−1.3	10	n.a.
Bahrain[7]	24.8	1	28.5	2.7	3.1	−3.7	35.5	n.a.
Djibouti	33.9	19.7	36.7	4.5	5.2	−2.8	45.3	n.a.
Egypt, Arab Republic	23.1	13.9	33.7	3.8*	2	−10.7	79.4	n.a.
Iran, Islamic Republic[7]	17.3	5.6	16.9	3.9	2.7	0.4	13.3	n.a.
Iraq[7]	45.8	1	46.1	n.a.	2.8	−0.3	40.3	n.a.
Jordan	24.6	15.4	32.8	4.9*	5.5	−8.2	76.6	2.6
Kuwait[7]	71.7	0.8	39.8	3.8*	2.2	31.9	8.3	n.a.
Lebanon	21.6	15.8	29.2	2	3.1	−7.6	134.1	n.a.
Libya[7]	60.5	2	55.7	2.7*	2.8	4.9	4.5	n.a.
Mauritania	26.1	15.2	25.9	4.1	1.8	0.2	75.8	2.3
Morocco	27.5	23	33.3	6.4	2.1	−5.8	55.3	3
Oman[7]	47	2.6	41.3	4.2*	2.1	5.8	5.3	n.a.
Qatar[7]	44.1	6	31	2.4*	1.7	13.1	36.6	n.a.
Saudi Arabia[7]	42.2	1.2	34.1	5.1*	2.6	8.1	4.9	n.a.
Sudan	14.5	6.2	15.8	2.2*	1.8	−1.3	82.1	1.7
Syrian Arab Republic	20.8	12.7	28.6	4.9*	1.5	−7.8	30	n.a.
Tunisia	24	20.9	27.6	6.2	4.1	−3.6	43.5	3.2
United Arab Emirates[7]	38.4	23.2	31	1.1*	2.2	7.4	18.2	n.a.
Yemen, Republic[7]	26.3	6.5	31.8	4.6*	1.4	−5.4	45.9	n.a.
MENA average	**33.1**	**11.3**	**32.5**	**4.3**	**2.7**	**0.6**	**42.2**	**2.5**
MENA oil exporters	**41.5**	**7.8**	**35.9**	**3.3**	**2.5**	**5.5**	**20.2**	**n.a.**
MENA non-oil exporters	**23.9**	**15.1**	**28.7**	**4.7**	**2.9**	**−4.8**	**69.1**	**2.5**
Armenia	21.6	17.8	24.3	3.0	1.9	−2.7	36	3.1
Azerbaijan[7]	42.8	12.4	35.1	2.6	1.2	7.7	11.7	n.a.
Georgia	28.2	24.7	30.1	2.3	1.9	−1.9	31.4	3.4
Kazakhstan[7]	26	23.5	21.7	3.1*	2.4	4.2	11.6	n.a.
Kyrgyz Republic	33.4	19.4	38.3	6.3	3.9	−4.9	51	2.1
Tajikistan	25	17	26.4	4	1.8	−1.3	33.3	2.5
Turkmenistan[7]	18.2	8	14.9	3	1.2	3.3	13.3	n.a.
Uzbekistan[7]	38.7	20.3	33.4	n.a.	3	5.4	9	n.a.
CCA average	**29.2**	**17.9**	**28**	**3.5**	**2.2**	**1.2**	**24.7**	**2.8**
CCA oil exporters	**31.4**	**16**	**26.3**	**2.8**	**1.9**	**5.2**	**11.4**	**n.a.**
CCA non-oil exporters	**27.1**	**19.7**	**29.8**	**3.9**	**2.4**	**−2.7**	**37.9**	**2.8**

Sources: IMF, *World Economic Outlook* (WEO); World Bank, World Development Indicators; and IMF staff calculations.

Note: * reflects value of latest year available since data were not available for the 2010–13 period. Afghanistan (1982), Algeria (2008), Egypt (2008), Jordan (1999), Kuwait (2006), Libya (1999), Oman (2009), Qatar (2008), Saudi Arabia (2008), Sudan (2009), Syria (2007), United Arab Emirates (1997), Yemen (2008), and Kazakhstan (2009). CCA = Caucasus and Central Asian Republics of the former Soviet Union, MENA = Middle East and North Africa.

[1]All figures except for health and education expenditure are drawn from the latest WEO and concept of government corresponds to that in the WEO. Please see the WEO for further details. Health and education expenditure are drawn from the World Development Indicators and correspond to the general government concept.

[2]This is the average over the number of years in this period for which data were available.

[3]This corresponds to the concept of total revenue minus total expenditure.

[4]Gross debt does not net out holdings of debt by other entities of the government.

[5]PEFA is a performance monitoring framework used to assess the public financial management systems in developing countries. It is an initiative jointly supported by the World Bank, IMF, European Commission, and other development and government institutions. The framework consists of 28 indicators, with each indicator scored on a scale from A (highest) to D (lowest). PEFA scores reported above are an average of the 28 indicators and convert the four ordinal PEFA scores (A, B, C, D) to numerical scores (4,3,2,1) with "+" score given 0.5 point. A higher PEFA score implies stronger administration of public finance. On a global basis, the lowest score is 1.1 and the highest score is 3.6. See https://www.pefa.org/ for details.

[6]Data are not available.

[7]Italicized countries are oil exporters.

Bank, with preliminary research on the "methodological feasibility of budgetary accounts for gender and childhood in Morocco" (Chafiki and Touimi-Benjelloun 2007).[8] One of Morocco's goals was to improve its performance in meeting the Millennium Development Goals, and early efforts focused on adapting sectoral budgets for the Ministries of Education and Training, Health, and Agriculture and Rural Development to address these goals (UN Women 2007). The initiative also emphasized increasing women's public employment and collecting sex-disaggregated data.

The Ministry of Economy and Finance in 2006 published the inaugural Gender Report, which covered four ministries, each of which identified key areas where gender gaps existed, offered assessments, and set goals for future performance. Successive reports followed a similar outline, and the number of ministries, departments, or agencies included in this report expanded each year, reaching 31 by 2016 and covering 80 percent of the federal budget. The Gender Report was initially designed as an annex to the Economic and Financial Report, but became a standalone document that accompanies the annual Finance Bill presented to parliament.

The Gender Report has become a cornerstone of Morocco's gender budgeting initiative, and it highlights key priorities and targets for the various ministries, along with accomplishments. The report has evolved. The earliest versions, from 2005–07, included gender-based analysis of government policies and programs. The 2008 version examined performance indicators for operating and capital budgets. Subsequent reports added an evaluation of measurable indicators of human rights.

Some ministries report sectoral- and sex-disaggregated data, such as a breakdown of staff by sex or expenditures on women's programs. For example, in the 2008 Gender Report the Ministry of Justice discusses the evolution of increased gender equality in family, penal, and nationality laws. It also notes that while women's representation in the magistrate system has increased, it remains well below the goal of one-third set by the Ministry of Justice. The report highlights the "gender unit" the Ministry of Justice created and offers a brief analysis of gender-sensitive goals in the operating budget. In the 2016 Gender Report, summary tables provide a breakdown of the share of women employed in each department as well as information on the percentage of women in management positions. Descriptions of the existence and organization of the gender unit in each department are also available. The report is "an important accountability and monitoring tool, advancing implementation of gender responsive budgeting from one year to the next" (UN Women 2014a).

[8]Morocco's initiative was also part of UNIFEM's Global Gender Responsive Budgeting Program, which was in effect between 2002 and 2008. During this time, Morocco mainly stressed relationship-building and training for technical staff on topics covering literacy, vocational training, health, and employment, and developed a manual for gender budgeting in 2005 (UN Women 2009).

Motivations, goals, and focuses

Morocco linked its gender budgeting initiative to its national development strategy. The Government Plan for Equality for 2012–16, which followed the 2006 National Strategy for Gender Equality, included 143 measures aimed at improving gender equality in education, health, and labor market opportunities, as well as increasing social, political, and economic empowerment.[9] The plan's key goals mirror several Millennium Development Goals, such as eliminating all discrimination and violence against women and providing equal access to health and education services and decision-making positions. For example, Objective 5 focuses on enacting laws to protect women and combat discrimination. In 2014, the Moroccan parliament voted unanimously to amend Article 475 of the penal code, which previously allowed accused rapists to avoid prosecution by marrying the victim. Objective 9 addresses girls' access to education at all levels, and Morocco has eight ministries involved in achieving this goal.

Morocco continues to work with international organizations to strengthen its gender budgeting efforts. In 2013 UN Women established in Morocco one of three Gender Responsive Budgeting Centers for Excellence—in addition to Russia in 2012 and Mozambique in 2011 (UN Women 2014b). The centers conduct research on gender budgeting initiatives and offer knowledge sharing and training for stakeholders, including government officials, civil servants, and civil society members. The Moroccan Center is based in the Ministry of Economy and Finance.

Legal framework for gender budgeting

Morocco has also taken steps to enshrine gender equality in its legal framework. The 2003 Labor Code mandates equal remuneration for equal work (Sadiqi 2010), and legal provisions ban discrimination in hiring (World Bank 2015a). Women are guaranteed maternity leave, and men three days of paternity leave. Sadiqi (2010) notes that nursing mothers must be provided with a one-hour break each workday. No penalty may be imposed upon mothers returning from maternity leave.

The 2004 Moudawana (family code) included specific provisions designed to improve gender equality and the status of women. The first fundamental reform stated that "women are men's sisters before the law." Other pillars addressed women's rights to divorce, self-guardianship, and child custody, and introduced penalties for sexual harassment; however, polygamy and inequalities in inheritance rules remained legal (Sadiqi 2010). World Bank (2015c) points out that despite these changes, limited implementation and enforcement of laws, combined with weak institutional capacity and social norms, hinder women's advancement.

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[9]Out of the €45 million budget for the plan (about 0.3 percent of the 2011 fiscal year budget for the Ministry of Economy and Finance), about 83 percent was devoted to budget support and 17 percent to technical assistance activities, including education, training, monitoring, and evaluation and audit (Ministry of Economy and Finance of Morocco 2013).

The Nationality Code was reformed in 2007 to permit children to inherit Moroccan citizenship from their mothers. In 2011 a new constitution was approved by a majority of voters. Article 19 guarantees that "[t]he man and the woman enjoy, in equality, the rights and freedoms of civil, political, economic, social, cultural and environmental character" and that "[t]he State works for the realization of parity between men and women." Article 30 ensures both men and women have equal rights to vote, while Article 34 outlines the government's responsibility "to respond to and provide for the vulnerability of certain categories of women and of mothers, of children, and of elderly persons" (Constitute Project 2012). To encourage gender equality, in 2011 the government established a quota of 15 percent for female representation in parliament and 33 percent for female representation in local government.

The Council of Government approved an organic finance law with two key components designed to strengthen gender budgeting in 2014. First, the law requires that gender equality be considered when defining performance objectives, results, and indicators in all line budgets. Second, the law dictates that the Gender Report be included as part of each year's Finance Bill (UN Women 2014c). The latest Government Plan for Equality calls for strengthening this law by increasing transparency, improving fiscal performance, and generalizing evaluation, audit, and accountability procedures (Ministry of Economy and Finance of Morocco 2013). Recognizing the efforts, the international community granted the Ministry of Economy and Finance the United Nations Public Service Award in 2014.

Sex-disaggregated data

Morocco's gender budgeting effort includes data collection. The Ministry of Economy and Finance carried out a survey to collect sex-disaggregated data, focused mostly on education, employment, and health outcomes, to better understand local development needs of women and men (UN Women 2007), and posted the data on MANAR.[10] In 2007, the ministry, in cooperation with UN Women, conducted a comprehensive review of gender-related statistics. The High Commission for Planning administered a time-use survey in 2012 to understand the daily household activities of women, men, and children. The High Commission for Planning publishes statistics, "Moroccan Women in Figures," on National Women's Day.

Assessment, monitoring, and evaluation

Morocco's first efforts at gender budgeting were summarized in a 2005 report from a joint partnership of UNIFEM, the European Union, Association

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[10]MANAR-Stat is a database of economic, financial, and social data that continuously enriches the decision-making circuit of the Ministry of the Economy and Finance through reliable and harmonized information. See http://manar.finances.gov.ma/manar/initAccueilInscription for more information.

Démocratique des Femmes du Maroc, and UNICEF. The report covered five separate local gender-budgeting programs in urban and rural Morocco and noted "the existence of a genuine political desire and the willingness of many strategic stakeholders to apply equity in the repartition of local resources."

Despite this political will, the authors pointed out that gender budgeting in Morocco still had a long way to go to reach its objectives. One crucial feature missing from Morocco's gender budgeting efforts was a process for monitoring and evaluation. Other suggested improvements included greater participation from stakeholders, capacity building for women's organizations, and improved transparency during the local budgeting process.

Revenue

As the World Bank's report on Women, Business, and the Law 2016 notes, 16 out of 173 countries have tax systems that directly favor men, and Morocco is one of these countries (El Bouazzaoui and others 2010). Morocco's taxation system holds both explicit and implicit gender biases. The direct bias relates to Article 74, which provides a dependent deduction for men but not for women. That is, a male taxpayer may claim a deduction for his wife and dependent children, but unless a wife is able to prove legally that her husband and children are dependent on her, she may not claim a similar deduction.[11] In addition, as El Bouazzaoui and others (2010) point out, an implicit bias is that there are no deductions for childcare, which might hinder women's ability to fully participate in the workforce.

Implications of gender budgeting initiatives in Morocco through trends analysis of key indicators

To assess the relationship between gender budgeting and indicators of gender equality and the advancement of women, Morocco's performance is compared to its regional counterparts. Additionally, the relationship between gender budgeting and two indices that capture the overall level of gender inequality in a country is examined. In view of Morocco's emphasis in its initiative on raising girls' and women's human capital, we focus on performance in education, health, and labor force participation outcomes (see Box 6.1 for studies looking at these issues).[12]

[11]This effectively means that although the benefit is not automatic, it is possible when a woman is a legal guardian. At issue is whether it is cumbersome for a household to give legal guardianship to a woman.

[12]While gender budgeting is one tool that can be used to reduce gender inequality, we note that it is certainly not the only option governments have at their disposal. Gaps in education enrollment rates for example, may not be remedied solely through increased spending, particularly in advanced or emerging markets. Increasing female enrollment may require a combination of social, legal, and institutional changes coupled with targeted, efficient government spending. Laframboise and Trumbic (2003) study the impact of social public expenditure on women's economic development in Middle East and North Africa and find a weak correlation between the level of government spending on education (health) and female education (health) indicators, but this relationship

The analysis compares Morocco's performance during 1995–2013 to other non-oil-exporting Middle East and North Africa emerging markets to track its transition since the pre-gender-budgeting period.

As can be seen in Figure 6.2, Morocco lags its counterparts in many of the performance indicators. The ratios of female-to-male gross secondary and gross tertiary enrollment rates increased in both Morocco and the comparison group, yet Morocco remained 12 points behind its counterparts for gross secondary and 30 points for gross tertiary enrollment (Figure 6.2, panel 1). Morocco and its regional counterparts halved their rates of maternal mortality from 1995 to 2013, but overall, Morocco's ratio of maternal mortality remained higher than that of other non-oil-exporting Middle East and North Africa emerging markets (Figure 6.2, panel 2). The female labor force participation rate decreased from 1995 to 2013 in Morocco but increased in the comparison group, so that by 2013, the rates in the two were almost equal (Figure 6.2 panel 3). A similar story of convergence emerges when looking at the ratio of female-to-male labor force participation rates: Morocco's ratio remained virtually unchanged over the two decades, while the average ratio for other non-oil exporters in the region increased.

Using two indices, the GDI and the Gender Inequality Index, to measure overall gender inequality, both the comparison group and Morocco showed improvement, yet overall inequality remained higher under both measures. The ratio of female-to-male net primary enrollment improved, however, and although Morocco was well behind its regional counterparts in 1995, by 2013 it had pulled ahead and achieved near parity between female and male primary school enrollment.

Morocco's 2016 Gender Report, meanwhile, offers data disaggregated by gender and by rural and urban areas on education, employment, and health outcomes (among others). This allows additional insight into progress over a 10-year period, although no cross-country comparison is possible due to lack of similar data for peer countries.

Figure 6.3 shows enrollment rates in primary and secondary school and illiteracy rates. Similar to the results shown in Figure 6.2, panel 1, there is almost complete parity in primary school enrollment rates, regardless of gender or location. In 10 years, Morocco has been able to increase girls' primary enrollment in rural areas by more than 18 percentage points, achieving parity between genders and between regions.

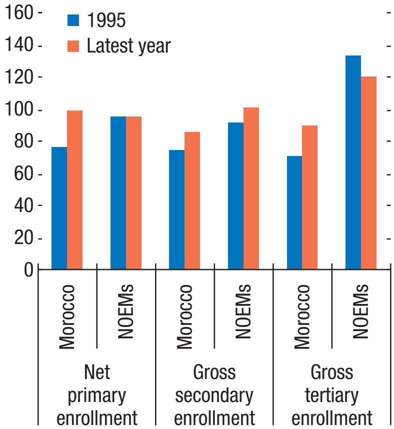
The gaps between urban and rural regions and males and females are more pronounced for the 12–14-year-olds and 15–17-year-olds, although again, enrollment rates have increased over time. Urban 12–14-year-old females have largely closed the gap with urban 12–14-year-old males, but 15–17-year-old urban females remain 10 percentage points behind urban

disappears after controlling for income and maternal literacy rates. They conclude that rather than the level of government spending, it is the efficiency of social expenditure that is key to promoting women's economic advancement in the region (Laframboise and Trumbic 2003).

Figure 6.2. Trends in Gender Inequality in Morocco and Its Regional Counterparts

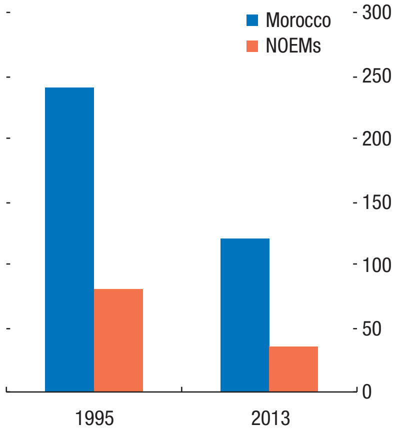
a. Educational Enrollment (Female-to-male ratio)[1]

Morocco remains behind its counterparts in the ratio of gross secondary enrollment and gross tertiary enrollment of girls to boys. It has achieved gender parity in primary enrollment.



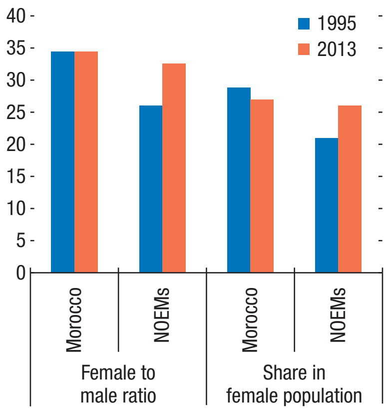
b. Maternal Mortality Ratio (Modeled estimate, per 100,000 live births)

Morocco's rate of maternal mortality remained higher than that of other NOEMs,[2] but it has made substantial progress over 20 years.



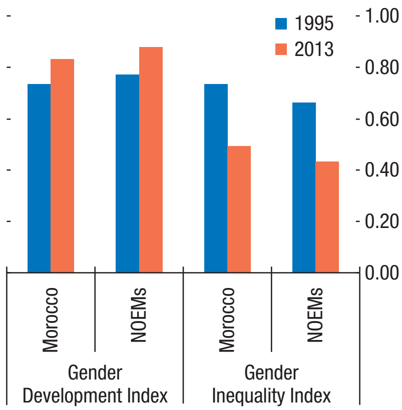
c. Labor Force Participation (Ages 15–64)

The female labor force participation rate declined while the female-to-male ratio remained unchanged.



d. Gender Inequality Indices[3]

The overall level of inequality in Morocco remains higher than in its counterparts.

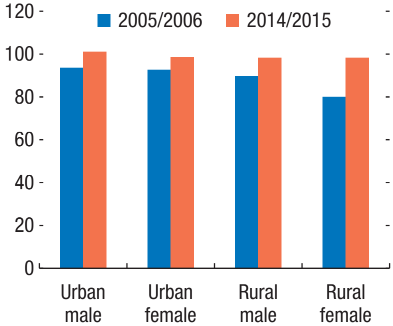


Sources: Stotsky and others (2016); World Bank, World Development Indicators; and IMF staff estimates.
[1]The data for net primary enrollment and gross secondary enrollment are for 2012 and gross tertiary enrollment, 2010. The average for comparator countries for the tertiary level excludes Qatar, an outlier.
[2]NOEMs stands for non-oil-exporting emerging markets in the Middle East and North Africa, which include Algeria, Bahrain, Iran, Iraq, Kuwait, Libya, Oman, Qatar, Saudi Arabia, and the United Arab Emirates.
[3]A higher value on the GDI represents more gender equality while a lower value on the GII represents more equality.

Figure 6.3. Trends in Gender Inequality in Morocco and Its Regional Counterparts
(Percent)

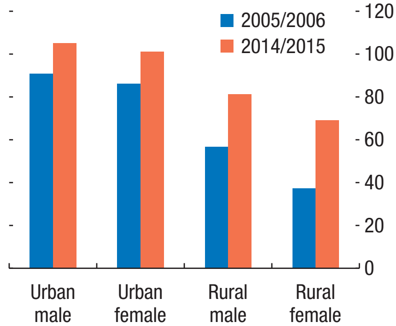
a. Primary School Enrollment

Morocco has nearly achieved parity between gender and region. The enrollment rate for females in rural areas increased by 18 percentage points over 10 years.



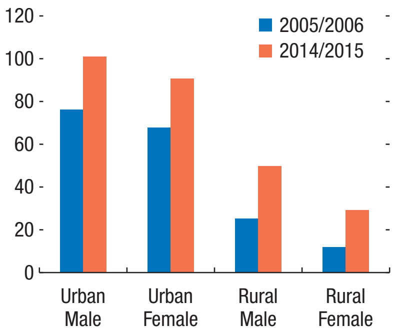
b. School Enrollment among Children 12–14 Years Old

Urban 12–14-year-old females have largely closed the gap with urban 12–14-year-old males, but females in rural areas remain well behind males in rural areas.



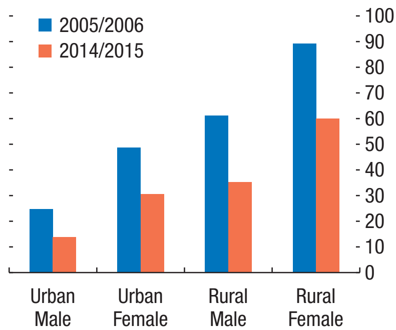
c. School Enrollment among Children 15–17 Years Old

Females between ages 15–17 in urban areas have increased their enrollment rates but remain 10 percentage points behind male counterparts. Rural males and females lag their urban counterparts.



d. Illiteracy Rates

The illiteracy rate for females residing in rural areas has dropped from almost 90 percent to 60 percent, but this rate is still double that of females in urban areas.



Source: Ministry of Economy and Finance of Morocco 2016.

males. When we look at the rural enrollment rates though, we notice some striking differences. Females ages 12–14 in rural areas have an enrollment rate that is 12 percentage points lower than males ages 12–14 in rural areas and more than 32 percentage points lower than females ages 12–14 in urban areas. Enrollment rates for both males and females ages 15–17 in rural areas are below 50 percent, and there is a 20 percentage point gender gap for these two

Box 6.1. Evidence on Gender Inequality and Growth in the Middle East and Central Asia

Studies assessing the relationship between gender inequality and economic growth in the Middle East and Central Asia are summarized below. The findings support the idea that reducing gender inequality and addressing women's needs in education, health, and employment outside the home would increase women's productivity and improve economic growth.

Klasen and Lamanna (2009), investigating the effect of education and employment gaps on growth using a panel data set that includes Middle Eastern countries, find that gender-related education and employment gaps have a negative impact on growth.

Woetzel and others (2015) assess the effect of equalizing the labor supply between men and women on economic output. Closing the gap in the Middle East and North Africa would raise output by 47 percent, and in Eastern Europe and Central Asia by 23 percent by 2025 over a business-as-usual estimate. However, significant upward bias is likely because that analysis focuses only on the supply of labor.

Cuberes and Teignier (2014) develop a theoretical model to examine how gender gaps in entrepreneurship and labor force participation impact aggregate income and productivity. They model gender discrimination in the form of limits on women's opportunities and wages in labor markets. Using country-specific parameters, they find that gender inequality in the labor market can lead to a total income loss of 27 percent in the Middle East and North Africa, where women's labor force participation remains low.

Cavalcanti and Tavares (2016) calculate output losses due to gender discrimination in the labor force. Using the United States as the baseline country, the authors find that if the United States were to have gender wage gaps similar to those in Egypt or Saudi Arabia, US output would be only 42 percent of its current level.

cohorts. But both males and females in rural regions in this age group are well behind their urban counterparts.

Illiteracy rates have shown improvement over the past 10 years; however, a sizeable gender gap remains (almost 17 percentage points) between males and females living in urban areas. However, males living in rural areas lag females. The illiteracy rate for females residing in rural areas has dropped from almost 90 percent to 60 percent, but this rate is still double that of females in urban areas.

The Gender Report also provides data on the share of assisted deliveries by qualified personnel. By 2011, qualified personnel were present at more than half of assisted deliveries in rural areas, a gain of more than 28 percentage points over the rate in 2002, when gender budgeting was initiated. In urban areas, more than 92 percent of assisted deliveries had qualified personnel present, up from 75 percent in 2002.

Afghanistan

Origin of Afghanistan's gender budgeting initiative

Afghanistan has confronted many economic problems in recent years, and Afghan women still face great challenges in achieving equal rights and gender equity. The country's gender budgeting effort started in 2005 with the support of the German Agency for Technical Cooperation (Alvi 2011; Reinhard 2010). One of the government's first steps was to establish the Gender Budgeting Working Group in the Ministry of Finance. Afghanistan's gender budgeting initiative's pilot program, led by the Ministry of Finance and Ministry of Women's Affairs, targeted the Ministries of Education; Public Health; Higher Education; Agriculture, Irrigation, and Livestock; Rural Rehabilitation and Development; and Women's Affairs (Reinhard 2010; Afghanistan Ministry of Finance 2014). Since 2008, government officials in the pilot ministries have received training in gender budgeting from multiple civil society and international organizations, including Counterpart International, Equality for Peace and Development, and the UNDP.

Gender budgeting goals

The 2010 National Budget was the first to incorporate gender budgeting, and it stated that the government was "firmly committed to equitable distribution of the benefits of national development among men and women" (Afghanistan Ministry of Finance 2009, 39). The budget also stipulated that gender-related goals, for both males and females, in the Afghanistan National Development Strategy, were to be achieved through the gender budgeting initiative. Several of these goals were in line with the Millennium Development Goals (Afghanistan Ministry of Women's Affairs 2005).[13]

As part of the gender budgeting initiative, the Afghan government collected data on eight key areas to monitor progress on the Millennium Development Goals: (1) net enrollment in primary education; (2) share of pupils who started grade one and reach the last grade of primary school; (3) literacy rate of women and men ages 15 to 24; (4) ratios of girls to boys in primary, secondary, and tertiary education; (5) share of women in wage employment in the nonagricultural sector; (6) share of seats held by females in the national parliament; (7) maternal mortality ratio; and (8) share of births attended by skilled health personnel. The National Action Plan for the Women of Afghanistan assigned responsibility for collecting data and preparing reports to each relevant ministry and designated the Ministry of Women's Affairs as the central organizer.

[13]Although these goals are now superseded by the Sustainable Development Goals, they remain relevant insofar as they provided targets, and thus evidence on the country's performance so far in achieving gender equality.

On spending goals, the Ministry of Finance, upon the establishment of the gender budgeting unit in 2007, committed to spend $5 million, a minimal portion of the total budget in the 2009 budget year, to meet "the most pressing needs within the area of gender that would otherwise not have been covered by the usual budgetary allowances" (Reinhard 2010, 4).[14] The National Action Plan for the Women of Afghanistan also encouraged all ministries to spend no less than 30 percent of their development and operations budget for policies, programs, and activities for women's advancement (Afghanistan Ministry of Women's Affairs 2005).

The gender budgeting initiative also sought to increase the share of female public employees in each pilot ministry. For instance, the 2014 National Budget Statement provided a hiring goal for the female share of employees. Unfortunately, it is unclear how strictly these goals are enforced or whether each pilot ministry and/or the Ministry of Finance tracks them.

Legal basis for gender budgeting and other gender-related laws

Afghanistan's Public Finance and Expenditure Management law is meant to improve the accountability and effectiveness of its budgeting process; however, gender budgeting does not seem to be defined within this law (Rade, Thiessen, and Huber 2014). The country has other laws to protect women's rights, including laws on marriage, education, public health, and the elimination of all violence against women (Afghanistan Research and Evaluation Unit 2013). Additionally, the 2004 Constitution guarantees women equal status and mandates a quota of 20 percent for female representation in both the lower and upper houses of the parliament (Afghanistan Research and Evaluation Unit 2013).

Governmental and nongovernmental actors involved

Civil society and international organizations, such as the Deutsche Gesellschaft fur Technische Zusammenarbeit, Equality for Peace and Democracy, UN Women, and UNDP, have worked with the Ministry of Finance to further develop gender budgeting. In addition to receiving training on gender budgeting from such organizations, the Ministry of Finance has held workshops with civil society organizations to promote accountability and transparency in the public sector and to train civil society organizations in budget planning, implementation, and monitoring (Equality for Peace and Democracy 2014).

Reporting on gender budgeting

The 2015 national budget includes monitoring and assessing the impacts of the gender budgeting initiative, but it does not specify how the evaluation is to be disseminated to the public. It is evident that the government recognizes the

[14]The Ministry of Finance's total operating budget in 2008 was approximately $672 million (Ministry of Finance, http://www.budgetmof.gov.af/images/stories/DGB/BPRD/BPU/1387/1387_National_Budget_ENG.pdf, page 42).

need for collecting sex-disaggregated data, not only to monitor and evaluate programs but also to properly understand gender inequality and reflect it in policies (Afghanistan Ministry of Women's Affairs 2005; Afghanistan Ministry of Finance 2015). Nonetheless, no document clearly indicates how such data collection should be conducted.

Implications of gender budgeting initiatives in Afghanistan through trends analysis of key indicators

Similar to the analysis for Morocco, in Figure 6.4, education, health, labor force participation, and gender inequality index outcomes in Afghanistan are examined compared to regional counterparts. One of the goals of the Afghanistan National Development Strategy was to increase the net primary enrollment rates to at least 60 percent for boys and 75 percent for girls. Ratios of female-to-male gross primary and gross secondary enrollment increased in recent years. But as can be seen in Figure 6.4, panel 1, the country has not caught up to other non-oil-exporting, low-income developing countries in the region.

Afghanistan set health goals in its gender budgeting initiative, such as providing basic health services to at least 90 percent of the population. While we do not have data to measure this objective directly, we can look at the maternal mortality ratio as a measure of improvements in health care. The maternal mortality ratio remains much higher than in other non-oil-exporting, low-income developing countries in the region, but Afghanistan did record a sizable decrease in maternal mortality from 2000 to 2013 (Figure 6.4, panel 2).

Afghanistan planned to train a sizable number of men and women in marketable skills, and increase the employment rate for chronically poor female-headed households by 20 percent. Figure 6.4, panel 3 shows a slight improvement in both the female and the ratio of female-to-male labor force participation from 1995 to 2013. For the other low-income and developing countries in the Middle East and North Africa as a whole, female and the ratio of female-to-male labor force participation from 1995 to 2013 increased, but in 2013, Afghanistan remained behind its counterparts.

Finally, Figure 6.4, panel 4 considers two overall indicators of gender inequality, the GDI and the Gender Inequality Index. Afghanistan has made progress in reducing gender inequality according to both measures. However, when put side-by-side with the averages for low-income and developing countries in the Middle East and North Africa, we see that the country remains behind, possibly limited by conflict in the country.

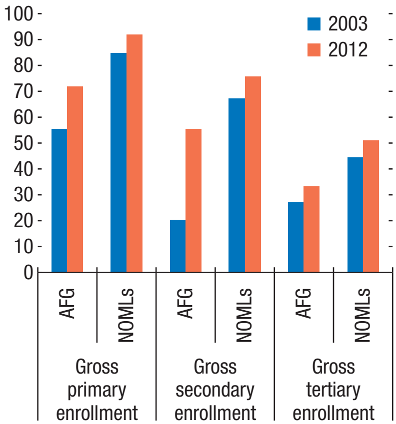
OTHER GENDER-RELATED INITIATIVES IN THE MIDDLE EAST AND CENTRAL ASIA

This section discusses other gender budgeting or fiscal policy initiatives in the region, designed to address gender inequality and women's advancement.

Figure 6.4. Trends in Gender Inequality in Afghanistan and Its Regional Counterparts

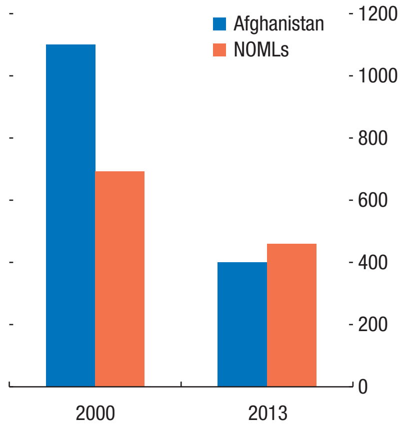
a. Educational Enrollment (Female-to-male ratio)[1]

Afghanistan has not caught up to its counterparts, but has made progress in all three indicators.[2]



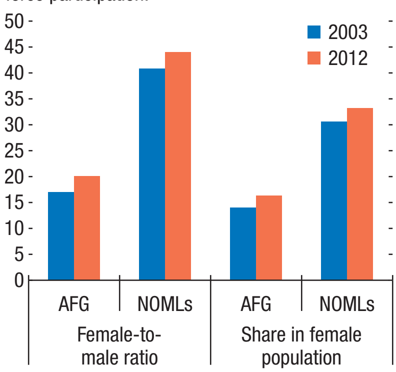
b. Maternal Mortality Ratio (Modeled estimate, per 100,000 live births)

Afghanistan recorded a sizable decrease in maternal mortality from 2000 to 2013.



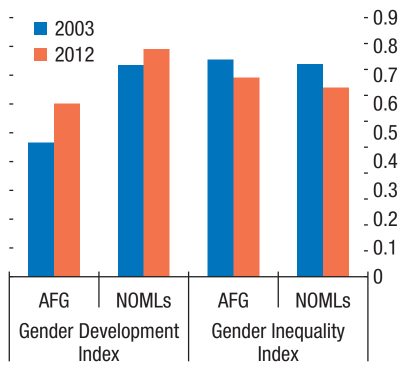
c. Labor Force Participation (ages 15–64)

Afghanistan remains well behind its regional counterparts in the ratio of female-to-male labor force participation.



d. Gender Inequality Indices

Afghanistan has closed some of the gap with its counterparts as measured by the GDI.



Sources: World Bank, World Development Indicators; Stotsky et al. (2016); and IMF staff estimates.
[1]Gross secondary enrollment (2004) and gross tertiary enrollment (2011). AFG stands for Afghanistan.
[2]NOMLs stands for non-oil-exporting low-income developing countries in Middle East and North Africa, which are Djibouti, Mauritania, Somalia, and Sudan.

Egypt

Origin of Egypt's gender budgeting initiative

In 2005 the Egyptian government enacted Law 87, which states that the budgeting process should transition from line-item budgeting to performance-based budgeting (Khatab and Al-Shiekh 2010). Also in 2005, the National Council for Women, in cooperation with the Ministry of Finance, established the Equal Opportunity Unit within the Ministry of Finance. The unit links the National Council for Women and the Ministry of Finance and is tasked with promoting gender equality and monitoring its progress in the workplace as well as eliminating discrimination against women.

The Equal Opportunity Unit, with technical and financial assistance from UNIFEM (now UN Women) and the Embassy of the Netherlands, launched a pilot project to promote equal opportunities for women in the national budget process. The program had two focuses: develop a gender-responsive budget program and train government personnel to help them understand gender relations and perspectives (OECD 2010).

The 2008/09 fiscal year marked the beginning of the institutionalization of gender budgeting, as the draft budget circular stated that budgets should reflect the needs of all members of the Egyptian family—men, women, and children—to ensure social equality. In 2009/10 fiscal year, the budget circular instructed ministries and other government bodies to prepare performance-based budgets and to provide sex-disaggregated budget data analyses (Al-Bana 2010). Furthermore, the 2009/2010 budget law added protection for gender-specific expenditures, as Article 11 of the law requires all entities in the national budget commit to any expenditure relating to social justice or safeguarding children's rights in a way that promotes the application of gender-responsive budgets. It also prohibited transferring funds allocated to gender-related items to other budget items without official permission from the Minister of Finance (Egypt Ministry of Finance 2009). Gender budgeting continued through the 2010/11 fiscal year, when Egypt implemented its first gender responsive performance-based budget (OECD 2010). However, since that time, the status of Egypt's gender budgeting initiative is unclear.

Motivations, goals, and focus

The initiative's main objective was to promote social justice through equal distribution of public expenditures (OECD 2010). The program selected target sectors in education, health, labor, social security, youth and social development, housing, food, and infrastructure, and chose 15 governorates to implement a gender budgeting pilot project (OECD 2010). The initiative was also placed within the five-year national plan and the Millennium Development Goals context; therefore, it was expected to contribute to achieving the gender-related national development goals (Budgetary and Human Rights Observatory 2009).

Some ministries had additional quantitative goals. For instance, the Ministry of Youth was assigned an overall goal to allocate 40 percent of its entire budget toward making the operation of its youth programs more women-friendly. This effort included the following goals: (1) increase female participation in social programs and volunteers for female youth-related programs, (2) increase female beneficiaries of youth programs, (3) eradicate illiteracy and enhance general education programs, (4) train and improve marketable skills, and (5) support women working at youth centers with on-site day care (Budgetary and Human Rights Observatory 2009).

Gender-related data collection and reporting on gender budgeting

Egypt's gender budgeting initiative recognized the importance of determining expenditure allocations by sex and age. To conduct this analysis, the Ministry of Finance, working with the Central Agency for Public Mobilization and Statistics, developed gender indicators, collected sex-disaggregated data on beneficiaries of public services within five governorates, and published the data in the Ministry's 2008/2009 statistical statement (OECD 2010). The data portal offers some gender indicators, with a limited selection of more detailed sex-disaggregated data presented in the Central Agency for Public Mobilization and Statistics' statistical yearbook. For example, the 2015 statistical yearbook shows sex-disaggregated data such as public spending for micro-lending and the female and male shares of managerial positions by rank (Central Agency for Public Mobilization and Statistics 2015). Auditing was to be another important component of the initiative; gender-based situational analysis was to be updated every two years, and budget analysis was to be conducted every fiscal year. However, these analyses were only done between 2002 and 2007, and the results of the analyses do not appear to be publicly available.

Legal basis for gender budgeting and other gender-related laws

Gender budgeting is not codified or defined in the budget law. In other gender-related laws, Article 40 of the Constitution guarantees equal rights to all citizens and prohibits discrimination based on gender, origin, language, and belief (Somach and Rubin 2010).

Role of the Egyptian government

The Ministry of Finance had taken a leadership role in implementing gender budgeting in Egypt through the Equal Opportunity Unit. Other ministries involved included the Ministries of Economic Development, Health, Education, Social Security and Social Welfare, Labor, and Family and Housing (Al-Bana 2010). The initiative also involved other government bodies such as the Central Statistics Agency, the National Council for Women, the Social Development Fund, the Youth High Council, and the Sports High Council (Al-Bana 2010).

Armenia

The Economic Development and Research Center, a domestic nongovernmental organization, had a gender budgeting initiative supported by UNIFEM in 2009 that lasted for only a year (Harutyunyan 2011; EDRC 2010). This short-term initiative focused mostly on capacity building within the government and civil society. Among the main results, the project gained endorsement of the project from the Armenian government, setting a basis for monitoring and evaluating, and publishing *Gender Responsive Budgeting and Gender State in Armenia* (Harutyunyan 2011). The report analyzes the current state of gender issues in the country in detail and explains gender budgeting in the Armenian context. It is interesting that the report provides a scoring system for how gender-sensitive government ministries are; this is a unique way to evaluate and keep track of the progress of each ministry. The scoring system rates expenditures as gender blind or not possible to determine gender orientation (0), direct or indirect gender orientation (1), and strong gender orientation (2). Programs rated "2" amounted to 1.4 percent of the total budget expenditure, and most were health-focused. The report notes that "[t]here is a lack of gender sensitive indicators and provided information is insufficient to get [a] real evaluation of [the] situation." It is not clear if this initiative has been extended and continued.

Bahrain

The official introduction of gender budgeting happened sometime around 2010: an account shows, for example, that 25 million Bahraini dinars were designated in the national budget for the national recruitment and training program for 103 males and 231 females (Government of Bahrain 2004). The Ministry of Finance introduced gender budgeting in its budget circular for fiscal years 2011 and 2012, which encouraged ministries and agencies to conduct gender analysis of expenditure (Esim 2011).

Jordan

Jordan's gender budgeting effort began in 2010 with assistance from UN Women and the Jordanian National Commission for Women (United States Agency for International Development 2014). A pilot project targeted seven ministries, with the objectives including categorizing expenditure on female-specific programs, determining the appropriateness of the categorization, and identifying ways to institutionalize gender budgeting. In 2010 the General Budget Department called on all ministries to document the number of female employees by rank. This pilot ended in late 2010.

Between 2010 and 2014, little progress was made on gender budgeting (United States Agency for International Development 2014). However, in 2015, the Jordanian National Commission for Women published the National Network Action Plan to Support Gender Responsive Budget (Jordanian National

Commission for Women 2015). The National Network consists of ministries (including the Ministry of Finance), the House of Representatives and the Senate, the Jordanian National Commission for Women, civil society and private organizations, and international organizations, and promotes knowledge sharing as a means to reduce gender inequality. The United States Agency for International Development (2014) notes that the network did not have funding to carry out this plan; furthermore, most ministries had not received training.

Kazakhstan

The National Commission for Family Affairs and Gender Policy and UNIFEM started a gender budgeting project with the agreement from the Ministry of the Economy and Budget Planning of Kazakhstan sometime before 2008 (Sartbayeva 2008). Gender budgeting in Kazakhstan was also designated an official Millennium Development Goal "to ensure sustainable gender mainstreaming of national planning and budgeting, especially aiming at minimizing the gender wage gap" (UNDP 2010). The Ust-Kamenogrosk Women's Federation Status advocates for gender budgeting at the local level (Unzhakova and Shakirova 2006).[15]

West Bank and Gaza

The Palestinian Authority has established a permanent legislative committee on gender equality, adopted a quota for female parliamentary representation, and developed the Cross-Sectorial National Gender Strategy to encourage gender diversity and reduce discrimination (OECD 2014). UN Women in the West Bank and Gaza has worked with the Ministry of Women's Affairs to expand capacity development on gender budgeting (UN Women n.d.). In June 2014 a gender analysis of the budget concluded that Palestinian expenditure policy was gender-blind (Palestinian Initiative for the Promotion of Global Dialogue and Democracy 2014, 2010). Additionally, it is reported that the Palestinian Initiative for the Promotion of Global Dialogue and Democracy, a domestic civil society organization, implemented gender-responsive budgets in local councils from 2007 to 2010, with support from the Heinrich Boell Foundation and the Deutsche Gesellschaft für Internationale Zusammenarbeit, in which the organization trained local politicians (Palestinian Initiative for the Promotion of Global Dialogue and Democracy 2010).

Other gender initiatives in the region

Algeria, Azerbaijan, Georgia, Lebanon, Tajikistan, and Uzbekistan have had training and workshops, which indicates their interest in gender budgeting.

[15]Ashikbayev, Yerzhan. 2014. "Kazakhstan Implements Millennium Development Goals." *Astana Times*, December 26. http://astanatimes.com/2014/12/kazakhstan-implements-millennium-development-goals/.

Lebanon, Tunisia, Yemen, and the United Arab Emirates have adopted national gender equality strategies, and Lebanon, Kuwait, and Yemen have devoted parliamentary committees to promoting gender equality (OECD 2014). In addition, Iraq, the Palestinian Authority, and Tunisia have adopted quotas to increase female representation in parliaments.

GENDER BUDGETING IN THE CURRENT MACROECONOMIC SITUATION

The Middle East and North Africa region continues to contend with social unrest, political change, and inequality on many fronts. And oil-exporting nations across the Middle East and Central Asia face lower revenues and higher budget deficits, owing to the fall in oil prices in recent years. Countries in conflict and their neighbors must cope with the multifaceted impact of refugees and internally displaced citizens. A few rely heavily on aid to finance expenditures. Efforts to implement and improve gender budgeting in the region must be cognizant of the difficult economic challenges prevalent throughout this region. This chapter aims to offer insights that can improve gender budgeting efforts by focusing on three areas—education, health, and labor force participation.

Gender budgeting efforts have sought to improve women's access to education and health outcomes and, here, governments need to strengthen the coherence of budgets to ensure that equality of females and males is achieved. A range of discriminatory tax and financial laws continues in many countries, along with legal barriers restricting women's ability to work. In addition, violence against women remains a key problem in the region, and the laws and systems of justice are inadequate, even though some countries, like Algeria and Morocco, are now addressing this set of issues. Addressing legal restrictions on women's rights will enable women to strengthen their voices in the budget process. However, legal changes must be accompanied by adequate enforcement to ensure these reforms achieve their intended effects.

Morocco and Afghanistan both tried to increase female labor force participation through gender budgeting, yet Morocco saw little change in either the female labor force participation rate or the ratio of the female-to-male labor force participation rates, while Afghanistan achieved only slight gains. In view of the continued low rate of women's participation in the labor force despite rising education levels in the region, fiscal policies could target hindrances to women's labor force participation, including better provision of day care for children and support services to reduce women's unpaid time burdens in the home. Targeted subsidies to employers may help overcome their reluctance to employ women and help to break down social barriers to women in the workplace.

The existing gender budgeting initiatives of the region did not include changes to tax policies or the structures of tax systems. However, tax policy could have an important role in complementing fiscal policies coming from the spending side (see Box 6.2 for a discussion of tax policy and gender inequality in oil-exporting countries). The first goal should be to ensure that any legal discrimination against women, including through discriminatory deductions or exemptions, is removed from income tax laws. For Morocco specifically, the bias against women in claiming a dependent deduction is clear. Designers of income tax systems should be mindful of how progressive rate schedules can lead to higher effective tax rates on secondary earners, which tend to discourage married women from working. In addition, the countries should ensure that indirect taxation, chiefly the value-added tax, is not overly regressive and does not fall more heavily on female-headed households. A judicious restructuring of the value-added tax to incorporate a limited number of exemptions or zero ratings or reduced rates to benefit these households, consonant with other tax policy goals, should be considered in any subsequent tax reform efforts.

The Afghan gender budgeting effort encouraged all ministries to allocate no less than 30 percent of their development and operations budget to gender-related agendas. However, we note some concerns about the structure of the program. While it may be valuable to encourage all ministries to earmark funds for women's advancement and gender inequality reduction, it is unclear if setting the same baseline for all ministries with different needs is appropriate, and this is likely to have been one weakness of the Afghan effort.

Finally, we offer additional recommendations for future gender budgeting initiatives in the region. New efforts would benefit from introducing gender-related considerations into the regular budgetary process; for example, countries might implement legal requirements for a form of gender budgeting and ensure that spending ministries (and subnational levels of government) address gender-related issues through budgets by formalizing budget statements and call circulars to include gender-oriented themes. Some form of monitoring of outcomes is also necessary to ensure that ministries comply with the intentions of government. Future initiatives should seek to increase the role of civil society and parliaments, as much of the current effort seems to be centered on the ministry levels. Strengthening sex-disaggregated data collection can help to improve the quality of analytical assessments, supporting good fiscal policies.

CONCLUSIONS

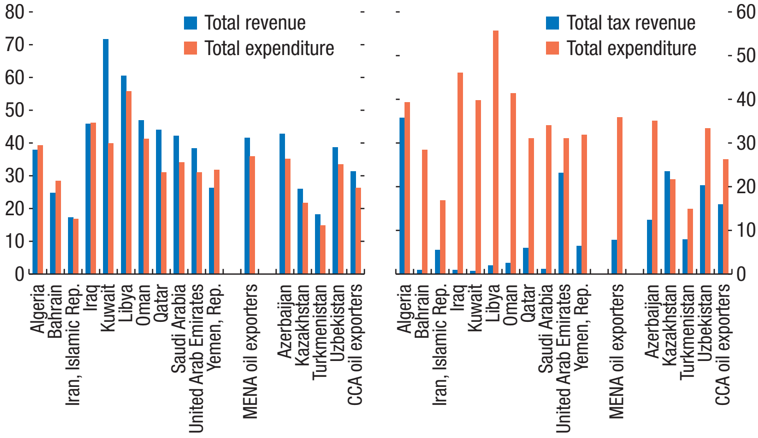
Gender budgeting in the Middle East and Central Asia has addressed a number of goals, including improving women's access to education, health, and labor force opportunities. But the survey in this chapter finds that only two countries have made significant, sustained effort—Afghanistan and Morocco—with less meaningful results from initiatives in Armenia, Bahrain, Egypt, Jordan, Kazakhstan, and the West Bank and Gaza.

Morocco's initiative was the most institutionally developed and long-standing, and the country has improved gender parity, particularly in urban areas, although

Box 6.2. Gender Inequality and Revenues in Oil-Exporting Countries

Tax revenues in oil-exporting countries warrant additional consideration. Figure 6.2.1 illustrates the dependence of these countries on oil revenues. Total revenue exceeded total expenditure, during 2010–13 on average because of oil revenues. However, oil prices have declined sharply over the past few years, and these countries are now confronting a worsened fiscal balance and the need to reduce spending. For the six countries in the Gulf Cooperation Council (Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the United Arab Emirates), the IMF estimated a fiscal deficit of 13 percent of GDP in 2015 (IMF 2015c).

Figure 6.2.1. Total Revenues, Expenditures, and Tax Revenues in Oil-Exporting Countries
(Average over 2010–13)



Sources: IMF, *World Economic Outlook*; and IMF staff calculations.

Should these countries consider adopting gender budgeting, they face highly circumscribed spending compared to the past, as they continue to adjust to lower oil prices. It is thus important that these countries ensure spending programs are well-designed and that spending targets key programs to address gender equality. At the same time, governments should seek to create incentives for the private sector to reinforce government measures. One recent development is that Saudi Arabia and the United Arab Emirates introduced a 5 percent value-added tax starting in January 2018 to strengthen revenues. This tax will exempt certain food items, health care, and education, which helps reduce regressivity of the tax.

it is unclear if the success can be attributed to the gender budgeting effort. Afghanistan's initiative was associated with the significant progress of Afghan women in certain critical areas. But like Morocco, it is unclear whether gender budgeting was the causal factor. Egypt's initiative was interrupted by the significant economic and political change of recent years.

Clearly, Middle Eastern and Central Asian countries have scope to reduce legal barriers and make more effective use of fiscal policies to address gender inequality and women's development. Gender budgeting efforts have aimed to improve women's education and health outcomes, but explicit and implicit discrimination against women is still a fact of life in the region, as evidenced by discriminatory tax and financial laws and other legal barriers. Despite recent efforts to remove de jure legal restrictions, the lack of enforcement means that many discriminatory laws remain in place.

To increase low female labor force participation, fiscal policies could support services to reduce the burden on women of unpaid tasks in the home and improve access to and the affordability of childcare and elder care. Targeted employer subsidies could be used to overcome social barriers and encourage employers to hire more women. And tax policies should address disincentives for married women to participate in paid work.

It is not enough for countries simply to aspire to improve women's economic potential. National budgets must reflect these aspirations through well-targeted interventions, including increasing allocations to key areas of women's underdevelopment, restructuring incentives, and redistributing income through well-designed fiscal policies. Significant potential exists for fiscal policies to contribute to economic growth by encouraging a more active role for women in all areas of life.

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ANNEX 6.1. INDICATORS OF THE GENDER-ORIENTED MILLENNIUM DEVELOPMENT GOALS

ANNEX 6.1.

Indicators of the Gender-Oriented Millennium Development Goals

Goals and Targets		Indicators
	Goal 2. Achieve universal primary education	
Target 3	Ensure that, by 2015, children everywhere, boys and girls alike, will be able to complete a full course of primary schooling	3.1 Net enrollment ratio in primary education 3.2 Share of pupils starting grade 1 who reach grade 5 3.3 Literacy rate of 15–24-year-olds
	Goal 3. Promote gender equality and empower women	
Target 4	Eliminate gender disparity in primary and secondary education, preferably by 2005, and to all levels of education no later than 2015	4.1 Ratio of girls to boys in primary, secondary and tertiary education 4.2 Ratio of literate females to males of 15-to-24-year-olds 4.3 Share of women in wage employment in the non-agricultural sector 4.4 Share of seats held by women in national parliament
	Goal 5. Improve maternal health	
Target 5.A.	Reduce by three quarters, between 1990 and 2015, the maternal mortality ratio	5.1 Maternal mortality ratio 5.2 Share of births attended by skilled health personnel
Target 5.B.	Achieve, by 2015, universal access to reproductive health	5.3 Contraceptive prevalence rate 5.4 Adolescent birth rate 5.5 Antenatal care coverage (at least one visit and at least four visits) 5.6 Unmet need for family planning

Source: United Nations 2008.

ANNEX 6.2. GENDER BUDGETING IN THE MIDDLE EAST AND CENTRAL ASIA DATA TEMPLATE

ANNEX 6.2.

Gender Budgeting in the Middle East and Central Asia Data Template

	Afghanistan	Morocco	Egypt
ORIGINS			
Does the government have a gender budgeting initiative	Yes	Yes	Yes
If yes, start year	2005	2002	2005
If any, end year			2011
Supported by international organizations or bilateral aid agencies	Yes	Yes	Yes
Tied to MDG Goals or national development plan or gender equality strategy	Yes	Yes	Yes
SELECTED COMPONENTS OF FISCAL POLICY			
Focus on spending	Yes	Yes	Yes
Spending focus on key human development (education, health)	Yes	Yes	Yes
Spending focus on physical infrastructure (transport, water, electricity, energy)	No	Yes	No
Spending focus on justice and security (violence against women, judicial assistance)	No	Yes	No
Spending focus on jobs, entrepreneurship, wages, etc.	Yes	Yes	Yes
Structural reforms in spending (subsidies, transfers, incentive or distributional objectives)	No	No	No
Focus on revenue	No	No	No
Personal income tax focus	No	No	No
Other tax focus, including general or selective sales and trade	No	No	No
INDICATORS TO PLACE GENDER BUDGETING IN THE FISCAL PROCESS			
Broad statement of goals of minister of finance	Yes	Yes	Yes
Gender budgeting statement in budget documentation	Yes	No	Yes
Gender budgeting circular or related to instruct the bureaucracy	Yes	No	Yes
Gender budgeting in planning and programming	Yes	Yes	Yes
Gender budgeting outcome report or audit	No	No	Yes
Explicit reporting on gender equality spending	No	Yes	Yes
LEGAL BASIS			
Gender budgeting has constitutional standing	No	No	No
Gender budgeting is incorporated in organic budget or other finance laws	No	Yes	No
ROLE OF GOVERNMENT			
Ministry of Finance lead entity or just involved	Yes	Yes	Yes
Other ministries play consequential role, and which	Yes	Yes	Yes
Subnational government	No	No	Yes
ROLE OF CIVIL SOCIETY			
Significant encouragement or participation of civil society	Yes	No	No

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